



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

HB2107

Introduced 2/7/2023, by Rep. Daniel Didech

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/23-10  
35 ILCS 200/23-15  
35 ILCS 200/23-30

Amends the Property Tax Code. Provides that, in a county with 3,000,000 or more inhabitants, a person filing a tax objection complaint shall serve a copy of the tax objection complaint by electronic mail upon the applicable municipality and the school district. Provides that an objection to an assessment shall not be allowed by the court in a county with 3,000,000 or more inhabitants if the person paying the taxes is unable to provide written evidence to the State's Attorney that a copy of the tax objection complaint was served on the municipality and the school district. Provides that, if an objection is made claiming incorrect valuation, the complaint shall specify the current assessment and the assessment alleged by the plaintiff to be correct. Provides that, when a taxing district has intervened in a tax objection proceeding and filed its appearance, compromise agreements shall not be accepted by the court over the objection of the intervening taxing district.

LRB103 04743 HLH 49752 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 23-10, 23-15, and 23-30 as follows:

6 (35 ILCS 200/23-10)

7 Sec. 23-10. Tax objections and copies. Beginning with the  
8 2003 tax year, in counties with 3,000,000 or more inhabitants,  
9 the person paying the taxes due as provided in Section 23-5 may  
10 file a tax objection complaint under Section 23-15 within 165  
11 days after the first penalty date of the final installment of  
12 taxes for the year in question. In counties with 3,000,000 or  
13 more inhabitants, within 30 days of the filing of the tax  
14 objection complaint, the person filing the tax objection  
15 complaint shall serve a copy of the tax objection complaint by  
16 electronic mail upon the municipality and the school districts  
17 whose tax moneys may be affected by the tax objection  
18 complaint. The person providing a copy of the tax objection  
19 complaint shall send such copy to the electronic mail address  
20 for the municipality and school districts used by the local  
21 county clerk for tax extension purposes. The local county  
22 clerk shall make such electronic mail addresses readily  
23 available. Beginning with the 2003 tax year, in counties with

1 less than 3,000,000 inhabitants, the person paying the taxes  
2 due as provided in Section 23-5 may file a tax objection  
3 complaint under Section 23-15 within 75 days after the first  
4 penalty date of the final installment of taxes for the year in  
5 question. However, in all counties in cases in which the  
6 complaint is permitted to be filed without payment under  
7 Section 23-5, it must be filed prior to the entry of judgment  
8 under Section 21-175. In addition, the time specified for  
9 payment of the tax provided in Section 23-5 shall not be  
10 construed to delay or prevent the entry of judgment against,  
11 or the sale of, tax delinquent property if the taxes have not  
12 been paid prior to the entry of judgment under Section 21-175.  
13 However, an ~~An~~ objection to an assessment for any year shall  
14 not be allowed by the court, ~~however,~~ if (i) an administrative  
15 remedy was available by complaint to the board of appeals or  
16 board of review under Section 16-55 or Section 16-115 and ~~7~~  
17 ~~unless~~ that remedy was not exhausted prior to the filing of the  
18 tax objection complaint or (ii) in counties with 3,000,000 or  
19 more inhabitants, the person paying the taxes is unable to  
20 provide written evidence to the State's Attorney that a copy  
21 of the tax objection complaint was served by electronic mail  
22 on the municipality and school district.

23 When any complaint is filed with the court in a county with  
24 less than 3,000,000 inhabitants, the plaintiff shall file 3  
25 copies of the complaint with the clerk of the circuit court.  
26 Any complaint or amendment thereto shall contain (i) on the

1 first page a listing of the taxing districts against which the  
2 complaint is directed and (ii) a summary of the reasons for the  
3 tax objections set forth in the complaint with enough copies  
4 of the summary to be distributed to each of the taxing  
5 districts against which the complaint is directed. Within 10  
6 days after the complaint is filed, the clerk of the circuit  
7 court shall deliver one copy to the State's Attorney and one  
8 copy to the county clerk, taking their receipts therefor. The  
9 county clerk shall, within 30 days from the last day for the  
10 filing of complaints, notify the duly elected or appointed  
11 custodian of funds for each taxing district that may be  
12 affected by the complaint, stating (i) that a complaint has  
13 been filed and (ii) the summary of the reasons for the tax  
14 objections set forth in the complaint. Any amendment to a  
15 complaint, except any amendment permitted to be made in open  
16 court during the course of a hearing on the complaint, shall  
17 also be filed in triplicate, with one copy delivered to the  
18 State's Attorney and one copy delivered to the county clerk by  
19 the clerk of the circuit court. The State's Attorney shall  
20 within 10 days of receiving his or her copy of the amendment  
21 notify the duly elected or appointed custodian of funds for  
22 each taxing district whose tax monies may be affected by the  
23 amendment, stating (i) that the amendment has been filed and  
24 (ii) the summary of the reasons for the tax objections set  
25 forth in the amended complaint. The State's Attorney shall  
26 also notify the custodian and the county clerk in writing of

1 the date, time, and place of any hearing before the court to be  
2 held upon the complaint or amended complaint not later than 4  
3 days prior to the hearing. The notices provided in this  
4 Section shall be by letter addressed to the custodian or the  
5 county clerk and may be mailed by regular mail, postage  
6 prepaid, postmarked within the required period, but not less  
7 than 4 days before a hearing.

8 (Source: P.A. 93-378, eff. 7-24-03.)

9 (35 ILCS 200/23-15)

10 Sec. 23-15. Tax objection procedure and hearing.

11 (a) A tax objection complaint under Section 23-10 shall be  
12 filed in the circuit court of the county in which the subject  
13 property is located. Joinder of plaintiffs shall be permitted  
14 to the same extent permitted by law in any personal action  
15 pending in the court and shall be in accordance with Section  
16 2-404 of the Code of Civil Procedure; provided, however, that  
17 no complaint shall be filed as a class action. If an objection  
18 is made claiming incorrect valuation, the complaint shall  
19 specify the current assessment and the assessment alleged by  
20 the plaintiff to be correct. The complaint shall name the  
21 county collector as defendant and shall specify any objections  
22 that the plaintiff may have to the taxes in question. No  
23 appearance or answer by the county collector to the tax  
24 objection complaint, nor any further pleadings, need be filed.  
25 Amendments to the complaint may be made to the same extent

1 which, by law, could be made in any personal action pending in  
2 the court.

3 (b) (1) The court, sitting without a jury, shall hear and  
4 determine all objections specified to the taxes, assessments,  
5 or levies in question. This Section shall be construed to  
6 provide a complete remedy for any claims with respect to those  
7 taxes, assessments, or levies, excepting only matters for  
8 which an exclusive remedy is provided elsewhere in this Code.

9 (2) The taxes, assessments, and levies that are the  
10 subject of the objection shall be presumed correct and legal,  
11 but the presumption is rebuttable. The plaintiff has the  
12 burden of proving any contested matter of fact by clear and  
13 convincing evidence.

14 (3) Objections to assessments shall be heard de novo by  
15 the court. The court shall grant relief in the cases in which  
16 the objector meets the burden of proof under this Section and  
17 shows an assessment to be incorrect or illegal. If an  
18 objection is made claiming incorrect valuation, the court  
19 shall consider the objection without regard to the correctness  
20 of any practice, procedure, or method of valuation followed by  
21 the assessor, board of appeals, or board of review in making or  
22 reviewing the assessment, and without regard to the intent or  
23 motivation of any assessing official. The doctrine known as  
24 constructive fraud is hereby abolished for purposes of all  
25 challenges to taxes, assessments, or levies.

26 (c) If the court orders a refund of any part of the taxes

1 paid, it shall also order the payment of interest as provided  
2 in Section 23-20. Appeals may be taken from final judgments as  
3 in other civil cases.

4 (d) This amendatory Act of 1995 shall apply to all tax  
5 objection matters still pending for any tax year, except as  
6 provided in Sections 23-5 and 23-10 regarding procedures and  
7 time limitations for payment of taxes and filing tax objection  
8 complaints.

9 (e) In counties with less than 3,000,000 inhabitants, if  
10 the court renders a decision lowering the assessment of a  
11 particular parcel on which a residence occupied by the owner  
12 is situated, the reduced assessment, subject to equalization,  
13 shall remain in effect for the remainder of the general  
14 assessment period as provided in Sections 9-215 through 9-225,  
15 unless that parcel is subsequently sold in an arm's length  
16 transaction establishing a fair cash value for the parcel that  
17 is different from the fair cash value on which the court's  
18 assessment is based, or unless the decision of the court is  
19 reversed or modified upon review.

20 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.  
21 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,  
22 eff. 8-9-96.)

23 (35 ILCS 200/23-30)

24 Sec. 23-30. Conference on tax objection. Following the  
25 filing of an objection under Section 23-10, the court may hold

1 a conference with the objector and the State's Attorney.  
2 Compromise agreements on tax objections reached by conference  
3 shall be filed with the court, and the parties shall prepare an  
4 order covering the settlement and submit the order to the  
5 court for entry. When a taxing district has intervened in a tax  
6 objection proceeding and filed its appearance, compromise  
7 agreements shall not be accepted by the court over the  
8 objection of the intervening taxing district.

9 (Source: P.A. 88-455; 89-126, eff. 7-11-95.)